

House Bill 1252

By: Representatives Douglas of the 73<sup>rd</sup>, Mills of the 67<sup>th</sup>, Post 2, Heard of the 70<sup>th</sup>, Post 3, Franklin of the 17<sup>th</sup>, Burmeister of the 96<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia  
2 Annotated, relating to general provisions regarding sales and use taxes, so as to provide that  
3 transactions which occur through the Internet shall not be subject to sales and use taxes; to  
4 repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
8 relating to general provisions regarding sales and use taxes, is amended by adding a new  
9 Code section immediately following Code Section 48-8-3.1, to be designated Code Section  
10 48-8-3.2, to read as follows:

11 "48-8-3.2.

12 Notwithstanding any other provision of law to the contrary, no transaction which would  
13 otherwise constitute a retail sale for purposes of this chapter shall be subject to sales and  
14 use taxation if such transaction occurs through the Internet."

15 **SECTION 2.**

16 All laws and parts of laws in conflict with this Act are repealed.